

Contribution Notification Form (CNF)

Reference Sheet

Effective July 1, 2015

FORM	TYPE OF DONATION	DOCUMENTATION REQUIRED
CNF-A Business Donation Sole Proprietor must use SSN #	Check Business name listed on the check must match the name listed on the CNF, and the check must be payable to the approved NAP organization.	➔ A copy of the check. ➔ A copy of a receipt to demonstrate a credit charge and the credit card authorization form, if applicable.
	Stock	➔ A copy of the statement from the brokerage firm or bank listing the name of the donor, the number of shares, the value, and date of transfer to the non-profit organization.
	Vehicles donated by a dealership The contribution amount is based on IRS regulations for donated inventory (actual book cost).	➔ A copy of the dealer invoice listing actual cost. ➔ A copy of the Bill of Sale showing the donation was made to the non-profit organization. ➔ Certification of Donation Value form must be completed by donor verifying the value is the actual book cost. ➔ A copy of the title showing the transfer to the non-profit organization (after the vehicle has been registered with the DMV).
	Vehicle donated by another company to be used by the approved organization If vehicle has been fully expensed/ depreciated, the contribution value is zero (\$0) and not eligible for NAP tax credits. If partially expensed, the remaining value is used as the donation amount.	➔ A copy of the title or registration showing the vehicle was owned by the donor business. ➔ A copy of the title showing the transfer to the non-profit organization (after the vehicle has been registered with the DMV). ➔ Certification of Donation Value form must be completed by donor verifying the value is the actual/remaining book cost.
	Other Merchandise/Goods to be used by the approved organization (Excludes vehicles – see above references for donated vehicles) (Tangible Items) If item has been fully expensed/ depreciated, the contribution value is zero (\$0) and not eligible for NAP tax credits. If partially expensed, the remaining value is used as the donation amount.	➔ A copy of an invoice or a written statement on company letterhead from the donating business listing each item donated; the value of each item based on IRS guidelines for donated inventory (actual book cost); and the date donation occurred. ➔ Certification of Donation Value form must be completed by donor verifying the value is the actual/remaining book cost.
	Other Merchandise/Goods to be sold, auctioned or raffled (Excludes vehicles – see above references for donated vehicles) If item has been fully expensed/ depreciated, the contribution value is zero (\$0) and not eligible for NAP tax credits. If partially expensed, the value is the lesser of remaining book cost or the proceeds received by the approved organization. The date proceeds are received must be used as the date of donation.	➔ A copy of an invoice or a written statement on company letterhead from the donating business listing each item donated; the value of each item based on IRS guidelines for donated inventory (actual book cost); and the date donation occurred. ➔ Certification of Donation Value form must be completed by donor verifying the value is the actual book cost. ➔ Certification of Proceeds Received form must be completed by the approved organization verifying the amount of proceeds received.
	Real Estate	➔ A copy of a current appraisal of the property by a licensed appraiser (within the past six months). ➔ A copy of the recorded Deed of Transfer showing the date of donation to the non-profit organization.
	Rent/Lease Facility	➔ A copy of the Rent/Lease agreement between the property owner and the approved non-profit organization, listing the donation dates and monthly rental rate by square footage based on comparable rate of similar space.

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CNF-B	<p>Health Care Professionals providing qualifying health care services for a NAP approved clinic</p> <p><i>Does your organization operate an on-site Health Care Clinic?</i></p> <p>If NO - Do not use CNF-B</p> <p>If YES - Complete CNF-B</p> <p>Refer to the instructions on the back of CNF-B and the Donor Fact Sheet for guidelines on qualifying health care professional services.</p>	<p>➔ A copy of the Services Contribution Data Sheet or a spreadsheet listing the name of the individual providing the service, type of service provided, job title, dates of donation, hourly rate, total hours worked, and total value for services.</p> <p>➔ The Certification by Medical Professional (on the Services Contribution Data Sheet) must be signed by the donor and attached to each spreadsheet.</p> <p>NOTE: A separate form must be completed for donations made between July 1 and December 31 or between January 1 and June 30. The minimum donation requirement of \$616 must be met for each six-month period.</p>
CNF-H	<p>Pharmacist Providing qualifying pharmaceutical services to a 501(c)(3) free clinic at the direction of an approved NAP organization.</p> <p>Mediator Providing services at the direction of an approved NAP organization that provides courted referred mediation services.</p> <p>Physician Specialist Providing specialty medical services to patients who are referred from an approved organization whose sole purpose of providing specialty medical referral services to patients of participating clinics or federally qualified health centers regardless of where the specialty medical services are delivered.</p> <p>Refer to the instructions on the back of CNF-H and the Donor Fact Sheet for guidelines on qualifying pharmaceutical, mediation or physician specialist services.</p>	<p>➔ A copy of the Services Contribution Data Sheet for Pharmaceutical and Physician Specialist Services or a spreadsheet listing the name of the individual providing the service, name, address and telephone number of 501(c)(3) free clinic where services were provided, dates of donation, hourly rate, total hours worked, and total value for services.</p> <p>➔ A copy of the Services Contribution Data Sheet for Mediation Services or spreadsheet listing the name of the individual providing the service, type of service provided, job title, dates of donation, hourly rate, total hours worked, and total value for services.</p> <p>➔ The Certification (on the Services Contribution Data Sheet) must be signed by the donor and attached to each spreadsheet.</p> <p>NOTE: A separate form must be completed for donations made between July 1 and December 31 or between January 1 and June 30. The minimum donation requirement of \$616 must be met for each six-month period.</p>
CNF-C	<p>Professional Services</p> <p>Refer to the instructions on the back of CNF-C and the Donor Fact Sheet for guidelines on qualifying professional services.</p>	<p>➔ A copy of the Services Contribution Data Sheet or spreadsheet listing the business name, contact person, job title of the individual providing the service, type of service provided, dates of donation, hourly rate, total hours worked and total value for services.</p> <p>➔ The Certification by Business Donor (on the Services Contribution Data Sheet) must be signed by the donor and attached to each spreadsheet.</p>
CNF-D	<p>Contracting Services</p> <p>Refer to the instructions on the back of CNF-D and the Donor Fact Sheet for guidelines on qualifying contracting services.</p>	<p>➔ A copy of the Services Contribution Data Sheet or spreadsheet listing the business name, contact person, job title of the individual providing the service, type of service provided, dates of donation, hourly rate, total hours worked and total value for services.</p> <p>➔ The Certification by Business Donor (on the Services Contribution Data Sheet) must be signed by the donor and attached to each spreadsheet.</p>
CNF-E	<p>Individual or Trust Name listed on the check must match the name listed on the CNF, and the check must be payable to the approved NAP organization.</p> <p>NOTE: A separate form must be completed for donations made between July 1 and December 31 or between January 1 and June 30. The minimum donation requirement of \$500, individual or \$616, trust must be met for each six-month period.</p>	<p>➔ A copy of the check.</p> <p>➔ A copy of a receipt to demonstrate a credit charge and the credit card authorization form, if applicable.</p> <p>➔ A copy of the statement from the brokerage firm or bank listing the donor name, the value of the marketable securities (stock) and date of transfer to the non-profit organization.</p> <p>➔ Trust donations of merchandise, real estate, or rent lease of the organization's facility must provide supporting documentation as indicated above for a business donation.</p>